May effect farmers

New tax rulings

BY JAMES A. SMITH
Extension Agent

There are a number of Internal Revenue tax rulings this year, several of which may affect farmers:

Depreciation schedules will require itemized depreciation. No longer under column b, e and f can the term "various" be used.

If you itemize the allowance for personal automobiles used in business, it is 20c per mile, but only 11c for fully appreciated vehicles (over 5 years old). 9c per mile can be claimed for charitable, medical and moving expenses.

The 1981 Social Security wage base increases to $29,700. Self employment tax is 9.3%, employer rate is 6.65% (combined 13.3%).

Public law 96-451 signed into law October 14, 1980 offers signification tax incentives for forestation and reforestation made after December 31, 1979.

Earlier tax rulings required expenditures for reforestation to be capitalized.

The new law permits up to $10,000 expenditures for site preparation, seed and seedlings, labor, tools and depreciation on tractors, trucks and tree planters to be amortized over a 7 year period. Amounts greater than $10,000 must still be capitalized.

If the government reimburses the taxpayer under a cost sharing program, the expenses cannot be amortized unless the taxpayer has reported the reimbursement as income.

A trust is not permitted to amortize any part of its reforestation expenditures.

The new law also permits the taxpayer to claim the 10% regular investment credit on the amount that is amortized.

There are obviously additional details that should be noted before applying this information to your 1980 tax return. This information is not contained in the 1980 **Farmers Tax Guide**, as it was revised before the new law was signed.

A partnership return must have the balance sheet filled out. Failure to do so results in a $50 per month penalty for each partner.

* * *

When trees were changing color last fall, I noted a black gum colored a brilliant yellow in all other years it was a deep red. I wondered why.

Weather conditions favoring formation of red autumn color are warm sunny days, followed by cool nights with temperatures below 45 degrees. Much sugar is made in the leaves during the daytime, but cool nights prevent movement of sugar from the leaves. From the sugars trapped in the leaves, the red pigment called anthocyanin is formed.

Colors on the same tree may vary from year to year, depending on weather conditions. Warm, cloudy, rainy weather reduces the red coloration. The smaller amount of sugar made in the reduced sunlight moves out of the leaves during the warm nights. Thus, no excess sugar remains in the leaves to form the red pigment.

* * *

The problems farmers have experienced with cash flow and interest rates have caused farm machinery sales to slip.

In the first half of this year, tractor sales were down 25%, combines off 14%, balers 30% and forage harvesters down 12%.

Another factor in the farm machinery picture is imports have climbed from 13,700 in 1970 to over 47,300 in 1979. They represented a mere 8% of U.S. tractor purchases in 1970, but in the first 6 months of 1980 more than half of all tractors sold in this country were made somewhere else.

BUY - SELL - OR TRADE CLASSIFIED ADS GET RESULTS

APPOMATTOX COUNTY FARM BUREAU was presented with the "County Leadership Gain Award" at the recently held 55th Annual Meeting of the Virginia Farm Bureau Federation. Here, Appomattox County president Marvin Glover receives the award from Virginia Farm Bureau President S. T. Moore, Jr. of South Hill. In recognition of the award Marvin Glover received a special Road Atlas and Travel Guide gift. Appomattox County Farm Bureau received a recognition certificate and a $50 cash award. In all 83 county Farm Bureau's received a membership award at this year's annual meeting held at the Hotel John Marshall in Richmond December 7-9. These counties are now eligible for a matching award from American Farm Bureau if the county has a representative at the January AFBF meeting in New Orleans. The state organization, Virginia Farm Bureau also exceeded its quota this year. The Virginia quota was 62,592. Final membership total for Virginia Farm Bureau in 1980 is 66,925.

Va.'s gasoline consumption down in Oct.

Virginia's gasoline consumption dropped 9.3 per cent in October this year, compared to the same period last year, and fell 5 per cent below the consumption target set by the federal government.

CHILDREN IN ACTION, of Elon Baptist Church, Pamplin, their leaders and parents enjoyed an afternoon of skating on Sunday, Dec. 14 at A. J. Skateworld.

The South 40

Story corrected

In last week's edition of the **Times-Virginian**, it was incorrectly reported that Beth Marston was the recipient of the "Scale and Cadence Award" in the story about Appomattox Music Studio awards program.

Brett Marston, not Beth, was the winner of the Scale and Cadence award. Beth won the Creativity award.

The **Times-Virginian** apologizes for the error.

JOY TO ALL

In a rough, tough world, there are tender moments . . . like Christmas! Hang in there!

Judy and All Her Staff Wish to Thank You For Your Patronage

Merry Christmas From All At
JUDY'S BEAUTY SALON
LOWER LEVEL — TRIANGLE PLAZA — PH: 352-8641
Closed ONLY on Christmas Day & New Year's Day

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HAPPY HOLIDAY!

Doing business with you has been a pleasure! From all of us to all of you: a very Merry Christmas and a Happy New Year!

W. A. "Lum" & Catherine Edwards
And Staff At
MAUDE'S RESTAURANT

Greetings

Holiday time is aglow, in the hearts of young and old. Add to its warmth our bright "thank you."

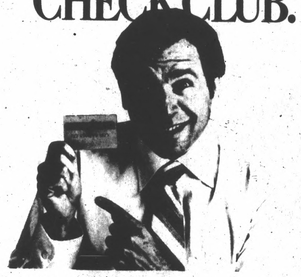
J. W. "SAM" CONNER
Insurance Agency
APPOMATTOX, VA.

CHRISTMAS SHOPPING HOURS
DAILY 10 A.M. — 8 P.M. DECEMBER, 1980

MON.	TUES.	WED	THURS.	FRI.	SAT.
22	23	24	25	26	27
10-8	10-8	10-6	MERRY CHRISTMAS — CLOSED		

Stephen's FASHIONS
TRIANGLE PLAZA SHOPPING CENTER — APPOMATTOX, VA.

AMERICAN FEDERAL HAS BROUGHT IT ALL TOGETHER WITH CHECK CLUB.™



If you're checking at one place and saving somewhere else, bring it all together. You can keep your savings and checking in one convenient place. American Federal.

When we received the authority to offer a NOW account, beginning December 31, we also wanted to offer something special. So we've brought you Check Club!

What is Check Club? Check Club is like a checking account, but it offers a whole lot more. Check Club pays *interest* on your deposits...5¼% interest...so your checking funds can be put to work for you.

But that's not all. Check Club is *more* than just a checking account with interest. As a Check Club member, you receive a whole raft of special benefits.

- $100,000 Accidental Travel Death Insurance on scheduled airlines and all common carriers (buses, trains, taxis, etc.)
- A monthly statement of your account, showing all transactions during the month...including your 5¼% interest, compounded continuously.
- No service charge on the checks you write.
- Personalized checks...all you need.
- Travel and lodging discounts.
- Discounts with merchants right here in our area.
- *COMPASS* magazine, chock-full of benefits and articles of interest to you.
- *PLUS* a whole lot more!

What does Check Club cost? Check Club is yours for only $3 a month, and we're offering you FREE CHECKING so long as you maintain a minimum of $200.*

How can Check Club...with all those benefits...cost less than most checking accounts? It's simple. People have traditionally checked with a bank and saved with a savings and loan association. Our cost of doing business is less when you bring it all together and do both your saving and checking with us. So, to encourage you to bring your checking dollars to American Federal, we're offering you a choice—the plain ordinary interest checking account and...Check Club!

How do I sign up for Check Club? Drop by any American Federal office and we'll enroll you. Or, give us a call and we'll send you full information.

*If your balance falls below $200 in any month, you will receive a $2 service charge, or $5 if the balance falls below $100.

Bring it all together with Check Club!

AMERICAN FEDERAL SAVINGS & LOAN ASSOCIATION
APPOMATTOX—352-7168
Triangle Plaza Shopping Center
Home Office—615 Church St., Lynchburg, Va.

SAVINGS INSURED TO $100,000 BY FSLIC

Part V — EXPENDITURES OF GENERAL REVENUE SHARING AND ANTIRECESSION FISCAL ASSISTANCE FUNDS

From unshared and other shared funds (Section of General Revenue Sharing Regulations and Antirecession Fiscal Assistance Regulations) Amounts of Expenditures Made for Capital Purposes. Column C DO NOT INCLUDE expenditures made for any of the purposes

GENERAL REVENUE SHARING AND FEDERAL ANTIRECESSION EXPENDITURES

Function or purpose of expenditure	Column A PROPOSED (Suggested) Revenue Sharing Expenditures		Column B Amounts ACTUALLY expended from Revenue Sharing funds (Actual, including carryover)		Column C Amounts actually expended from Antirecession Fiscal Funds (Actual, including carryover) (Enter only if 1977 Antirecession Fiscal Assistance funds were used for capital purposes)
	Current (1)	Capital (2)	Current (3)	Capital (4)	Current (5) / Capital (6)
1. Financial and general administration	#12 274,213	#13 —	#14 187,040	#15 4,722	#16 2,186 / #17 —
2. Education	#18 —	#19 —	#20 —	#21 —	#22 — / #23 —
3. Libraries	#24 —	#25 —	#27 —	#28 —	#29 — / #30 —
4. Welfare	#31 —	#32 —	#34 —	#35 —	#36 — / #37 —
5. Hospitals	#38 —	#39 —	#41 —	#42 —	#43 — / #44 —
6. Health	#45 —	#46 —	#48 17,061	#49 —	#50 — / #51 —
7. Roads	#52 —	#53 —	#55 —	#56 —	#57 — / #58 —
8. Police	#59 —	#60 —	#62 —	#63 —	#64 — / #65 —
9. Fire	#66 9,622	#67 —	#69 7,916	#70 18,421	#71 — / #72 —
10. Correction	#73 —	#74 —	#76 —	#77 —	#78 — / #79 —
11. Sewerage	#80 —	#81 —	#83 —	#84 —	#85 — / #86 —
12. Other sanitation	#87 133,255	#88 —	#90 99,108	#91 —	#92 — / #93 —
13. Parks and recreation	#94 —	#95 —	#97 — 7,500	#98 —	#99 — / #100 —
14. Utility systems - (specify type)	#101 —	#102 —	#104 —	#105 —	#107 — / #108 —
15. Interest on general debt	#109 —		#111 —		#112 — / #113 —
16. Payment of principal on debt	#114 —		#116 —		#117 — / #118 —
17. All other - (specify)	#119 —	#120 —	#122 —	#123 —	#124 — / #125 —

All persons are hereby notified that General Revenue Sharing Actual Use Report and Antirecession Fiscal Assistance Report for the County of Appomattox are available for public inspection. The reports and the supporting documentation from which the reports were prepared are on file at the Office of the Clerk of the Circuit Court on Monday through Thursday from 9 a.m. to 4:30 p.m. and Friday from 9 a.m. to 5 p.m.

Esther R. Williams
Clerk, Appomattox County Board of Supervisors

Program seeks to halt speech problems early

By FRANCES H. PAULETTE

The ability to express oneself in a pleasant, articulate manner is an extremely important function in today's society.

Yet, speech defects may be the leading handicap among our school children. Exactly how do we define the term 'defective speech'?

Charles Van Riper in his book, SPEECH CORRECTION, PRINCIPLES AND METHODS, defines speech defect in the following manner: "Speech is defective when it deviates so far from the speech of other people that it calls attention to itself, interferes with communication, or causes its possessor to be maladjusted."

How many times have we heard a small child stutter, substitute one sound for another or exhibit some other form of speech handicap and think, 'Oh well, he or she will outgrow that, no doubt." In many cases, according to experts, stuttering is rarely curable and the person is often very resistant to treatment.

Speech handicaps have nothing to do with the ability to learn but can be a hinderance to learning if allowed to continue without service.

The speech program in Appomattox County School system serves more students than any other group in the special education program. It is expected that more students will meet their objectives in this group; as soon as the objectives are met, the students are removed from the program.

The Speech Program in the Appomattox County School system is in its fifth year on a full-time basis. Before the program became full-time, part time service was contracted from Central Virginia Hearing Center and was supported with Title I funding.

The law requires that all students entering Virginia schools for the first time have a hearing test within the first 15 days, just as the law requires that all students entering Virginia schools for the first time must have a language test within sixty days. This includes kindergarten.

"We have pre-school children who have been determined to have a need for speech services but don't participate in the total pre-school special education program," said Jean A. Hesson, general supervisor of education for the Appomattox County School System and recently appointed member of the board of directors for the Central Virginia Speech and Hearing Center.

The program for children with speech handicaps is presently serving 132 individuals, pre-school through high school.

Every child who is referred gets a speech evaluation. If a condition is questionable, the child is put on a re-evaluation schedule. Occasionally a child does outgrow a condition.

All children who remain in the speech program for as long as three years must have a comprehensive evaluation.

"An awareness on the part of the community is essential," said Hesson as she spoke of the thoroughness of the screening and referral process within the local schools.

The classification of oral communication disorders is as follows:

(1) ARTICULATION characterized by substitution, omission, distortion and/or addition of speech sounds such as wike for like; top for stop; lateral omission of air in production of s and sh as in soup or show;

(2) VOICE characterized by abnormal pitch such as breathy, harsh or hoarse vocal quality.

(3) FLUENCY includes stuttering and is characterized by hesitation.

(4) LANGUAGE includes receptive, expressive and receptive/expressive disorders; semantic level is inappropriate to age, and there may be difficulty in formulating sentences using elements such as word order, subject verb agreement, tense, negatives and plurals.

The majority of speech defects are articulative disorders and by about the third grade, most of the problems in this category are corrected with or without treatment.

Once a child is suspected of having a speech defect, the parent is contacted and permission is given for evaluation. Once evaluation takes place, the eligibility committee studies the results and determines if service is needed. Before service begins, a parent comes in for a conference with the speech pathologist and the principal and signs the IEP (Individualized Education Program) agreement.

In the Appomattox County speech program some of the speech therapists serve one child in individual service and not any group is over three in number. The speech pathologists work closely with classroom teachers.

Before any child is removed from the program, a conference is held with the parents and they sign an agreement that the child is to be released.

If one's speech adversely affects either the speaker or the listener, then speech therapy should be considered. Professional advice is always warranted if a problem is suspected.

Del. Claude W. Anderson

Anderson set to speak here

Delegate Claude W. Anderson is scheduled to speak at Appomattox County High School Monday, Jan. 5, according to a release from the state House of Delegates.

Anderson serves in the House of Delegates from the 27th House district, which covers Appomattox, Buckingham, Cumberland, Prince Edward, and Amelia Counties.

At present, he serves on the following General Assembly committees: the Privileges and Election Committee, the Finance Committee, the Labor and Commerce Committee, the Mining and Mineral Resource Committee (of which he is chairman), and the State Crime Commission.

He was educated in the public schools of Buckingham County and received his B.A. and L.L.B. at the University of Richmond and the T. C. Williams Law School at University of Richmond.

He is married and has four sons. He is a member of Bethel United Methodist Church, the Buckingham Masonic Lodge, Lions Club, and Chairman of the Buckingham County Democratic Party.

The public is cordially invited to attend Anderson's talk Dec. 5. There is no admission charge.

Greetings

Sing out, ring out Christmas carols . . . tidings of comfort and joy. It's time for peace, goodwill toward men.

W. FRANK MOORE, INC.
APPOMATTOX, VA.

Bartelt family

The Santa Syndrome

By FRANCS PAULETTE

"It is evident, after even a quick glance around the room, that the people living here seem to be blessed with a bit more than the average amount of artistic ability and creativity. They're collectors too.

The original painting that catches your eye is signed, 'Mary Bartelt.'

"I love to paint," said Mary with a smile," and I enjoy painting in acrylics because it's faster, but nothing is quite as beautiful as the rich colors of oil."

On the mantle are toys, antique toys. A handsome cab, one of the earliest....a friction drawn toy with cast iron wheels. Beside it sits a stuffed teddy-bear on wheels; one wonders just how many Christmases that little bear has weathered.

"I guess we never grew up," laughed Richard Bartelt, as he told of how he and his wife began collecting toys. Along with the many antique toys they have books and more books on the history of toys.

Reared in Arlington, Virginia the Bartelts met on a blind date.

Richard, as far back as he can remember, enjoyed making things....anything.

Richard, with a school teacher mother, was encouraged by his family to get a degree from a four-year college. With that in mind he set off for VPI/SU, but he was always wanting to do things with his hands.

Richard gave Tech a good try but decided he would be happier somewhere else and transferred to Danville Technical Institute where he earned a technical degree after four years of training.

In the meantime, Mary, also the daughter of a school teacher, decided as early as the seventh grade that she would major in art when the time came for her to enter college.

After completing high school in Arlington, Mary entered RPI (Richmond Professional Institute). It is now Virginia Commonwealth University. She earned a degree in Art Education.

When Mary's mother was teaching school in Arlington, she hadsp her classroom a young man named Richard Bartelt; little did she know that some day he would be her son-in-law. It happened.. Mary and Richard were married in 1966.

Shortly after coming to Appomattox to live in 1967 the Bartelts visited the Appomattox Historical National Park. They were impressed with the country store but noticed there were no toys. They discussed this at length with Alec Gould who was then park superintendent.

Going home, the Bartelts delved into their books on the history of toys, and came up with the kind of toys that were commonplace during that period.

The first toys the Bartelts made were a hobby horse and spinning top. One thing led to another and by 1973 the Bartelts were wholesaling toys, a project they continued for several years.

"I always enjoyed creating a toy," said Richard, "but once I had made one I wanted to go on to something else."

Always creating, looking for something else to make, Richard has always been fascinated by cars, so in 1975 he did it! He built his own Bugatti.

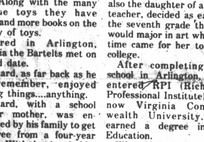
When it was completed the racing type Bugatti was so authentic people actually thought it was the real thing.

The Bugatti, which had its beginning with an old Volkswagon, was the fulfillment of Richard's dream. Once the car was perfected, Bartelt was satisfied. The challenge was over, he'd realized his dream, so, in 1980 he sold the car.

Bartelt, a plant engineer with Aerofin is now in the process of restoring a 1956 Thunderbird for street use.

Not only are Richard and

[Cont'd on Page B-8]

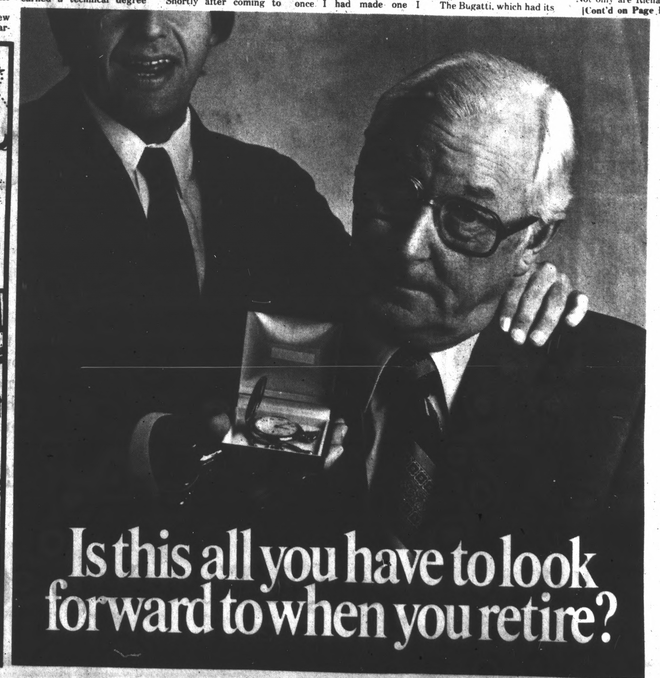


RICHARD AND MARY BARTELT with some of the toys they make . . . a hobby-horse, a car that is really a puzzle, a top and a train. The Bartelts, if they want something . . . they make it!

Good Tidings of Great Joy

Now's the time to count all your blessings. Warmest appreciation for your loyal kindness!

TOM PANKEY
Salesman
Moses Motor Co.
APPOMATTOX, VA.



Is this all you have to look forward to when you retire?

If you haven't done anything to plan for your retirement, now is the time to do something about it.

At American Federal Savings, we can show you how to set up your own personal tax-sheltered retirement plan. In fact, we offer two types of plans: the Individual Retirement Account (IRA) and the Keogh Plan.

Let's take a brief look at both.

Individual Retirement Accounts

If you don't have a retirement or pension plan at work, the IRA lets you set up your own tax-sheltered savings plan. You can set aside 15% of your earned income each year, up to $1500. Your savings and its earnings are tax deferred.

If your account qualifies, you may select current Money Market rates.

Or, if you wish to make deposits throughout the year, regular fixed rate accounts are available.

Keogh Accounts

If you're self-employed and don't have a retirement plan, a Keogh Plan can give you the security you need.

With a Keogh, you can contribute 15% of your earned income, up to $7500. Both your contributions and your interest are tax deferred.

And your account earns the same high interest as the IRA.

Give us a call today.

There's a lot more about each plan we'd like to share with you.

American Federal Savings. You've got a future with us.

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Savings Insured to $100,000 by FSLIC.
Home Office: 615 Church St., Lynchburg, Va.
APPOMATTOX—352-7168
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Deadline for opening a Keogh plan for 1980 is December 31, 1980.